

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

James Allen Simmons,

Plaintiff,

v.

Case No. 1:05cv542

Internal Revenue Service,

Judge Michael R. Barrett

Defendant.

ORDER

This matter is before the Court on the Magistrate Judge's Report and Recommendation filed April 11, 2007 (Doc. 7).

Proper notice has been given to the parties under 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation in a timely manner. See United States v. Walters, 638 F.2d 947 (6th Cir. 1981). No objections to the Magistrate Judge's Report and Recommendation have been filed.

Having reviewed this matter de novo pursuant to 28 U.S.C. § 636, the Court finds the Magistrate Judge's Report and Recommendation to be correct.

Accordingly, it is **ORDERED** that the Report and Recommendation of the Magistrate Judge is hereby **ADOPTED**. This matter is being dismissed for failure of service by the Plaintiff to the named Defendant, Internal Revenue Service.

IT IS SO ORDERED.

bac

April 25, 2007

S/Michael R. Barrett
Michael R. Barrett, Judge
United States District Court